

**Mississippi (Scott) County Fire Protection District
P. O. Box 514
Charleston, Missouri 63834**

RECEIVED

APR 05 2023

STATE AUDITORS OFFICE

April 1, 2023

**Nicole Galloway, CPA
Missouri State Auditor
P. O. Box 869
Jefferson City, Missouri 65102**

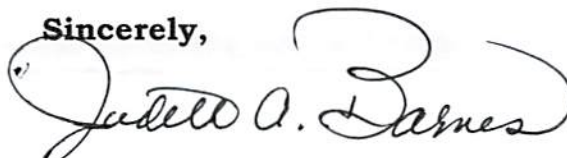
**Attention: Jill Wilson, MBA
Local Government/Policy Senior Analyst**

Dear Ms. Wilson:

Enclosed please find financial information for Mississippi (Scott) County Fire Protection District. This information is being submitted to be in compliance with Section 105.145, RSMo.

We look forward to receiving your acceptance. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Judith A. Barnes". The signature is fluid and cursive, with a large loop at the end.

**Judith A. Barnes
Secretary/Treasurer**

Attachments /

MISSOURI LOCAL GOVERNMENT

POLITICAL SUBDIVISION: Mississippi (Scott) County Fire Protection District

POLITICAL SUBDIVISION NUMBER: 12-067-0001

NAME OF COUNTY: Mississippi

MAILING ADDRESS: P. O. Box 514

Charleston, Missouri 63834

Name of Contact: Judith A. Barnes, Secretary/Treasurer (573) 427-8105

e.mail: barnesjudith18@gmail.com

FINANCIAL STATEMENT

Period Ended December 31, 2022

CURRENT ASSETS

Focus Bank Operating Account Balance at 12/31/2022 \$98,300.38

Certificates of Deposit

Focus Bank '037	\$ 16,013.07
First State Bank & Trust '013	23,298.69
First State Bank & Trust '369	15,388.57
First State Bank & Trust '330	13,916.13
First State Bank & Trust '161	21,066.99
First State Bank & Trust '188	<u>21,066.99</u>

TOTAL Certificates of Deposit \$110,782.22

TOTAL CURRENT ASSETS

\$209,082.60

MISSOURI LOCAL GOVERNMENT FINANCIAL STATEMENT
Period Ending December 31, 2022

REVENUES

Revenues:

Mississippi County Taxes	\$132,338.68
Scott County Taxes	9,842.19
Interest – Certificates of Deposit	442.44
- Focus Bank Oper. Acct.	145.44
Financial Inst. Tax	41.39
Scott Co. RR Utility Tax	2,024.02

TOTAL REVENUES

\$144,834.29

EXPENSES

Expenses:

Contracts: City of Charleston	\$57,500.00
City of East Prairie	57,500.00
Other: Attorney Fees – Billed Time	4,707.00
Expenses	120.17
Director Fees	3,600.00
Insurance	1,568.00
Surety Bonds for Directors	300.00
Office Supplies	-0-
Post Office Box Rent	90.00
Election of Officers	-0-
Memorial Flowers	89.62

TOTAL EXPENSES

\$125,650.37

Attachments to complete Requirements:

2023 Budget
Tax Levy Certification for 2022 Tax Year
Assessed Valuation for 2022

2022-2023 BUDGET
FOR
SCOTT-MISSISSIPPI COUNTY FIRE PROTECTION DISTRICT

<u>ITEM</u>	<u>AMOUNT</u>
CONTRACT - CITY OF CHARLESTON	\$ 57,500.00
CONTRACT - CITY OF EAST PRIARIE	57,500.00
ATTORNEY FEES	5,000.00
DIRECTOR FEES	3,600.00
LIABILITY INSURANCE	1,600.00
BONDS - DIRECTORS	300.00
OFFICE SUPPLIES - POSTAGE	200.00
SUPPLIES - EQUIPMENT	2,000.00
P.O. BOX RENT	80.00
PUBLICATION FEES	+ <u>150.00</u>
SUBTOTAL:	\$ 127,930.00
CONTINGENCY FEES	+ <u>10,070.00</u>
BALANCE:	\$ 138,000.00



NICOLE GALLOWAY, CPA
Missouri State Auditor

CERTIFICATION LETTER

September 07, 2022

County Clerk
Mississippi County
P.O. Box 369
Charleston, MO 63834-0000

RE: 12-067-0001 Mississippi/Scott County FPD

Dear County Clerk:

We have received information to substantiate compliance with Missouri law for the 2022 property tax rates for the above-captioned taxing authority. Section 137.073.6, RSMo, requires the State Auditor to examine such information and return to the county clerk our findings regarding the property tax rate ceilings and the debt service levy, if applicable. The State Auditor's Office has relied on information presented and representations made by the taxing authority for our review of the tax rate ceiling(s) and actual property tax rate(s) levied. Our findings are based upon the following constitutional provisions, statutes, rulings, and court decisions.

We understand that the taxing authority's property tax rate ceiling(s) and actual property tax rate(s) levied for 2022 to be as follows:

Purpose	Tax Rate Ceiling or Maximum Allowable Debt Service	Sales Tax Reduction	20% Required Reduction 1st Class Charter County Political Subdivision Not Submitting Estimate Non-Binding Tax Rate	Voluntary Reduction	Recoupment Rate	CERTIFIED RATE	Taxing Authority's Proposed Rate	Complies with MO Laws Yes/No
General Revenue	0.1650	0.0000	0.0000	0.0000	0.0000	0.1650	0.1650	Yes

Based on the information submitted by the taxing authority we find the CERTIFIED RATE(S) for the taxing authority as listed above, complies or does not comply with the provisions Section 137.073, RSMo, as indicated above. Any taxing authority levying a rate(s) higher than the certified rate(s) is/are not in compliance with Missouri laws. All tax levies not in compliance will receive a Notification of Non-Compliance Letter sent certified mail, will be referred to the Missouri Attorney General's Office pursuant to Section 137.073.6(2), RSMo, and will also be noted in our Review of 2022 Property Tax Rates report. A copy of this letter must be sent by your office to the above captioned political subdivision to comply with Section 137.073.6, RSMo.

ASSESSED VALUATION FOR 2022

I. REAL PROPERTY:

Mississippi Co.	- Assessor's List: Subtotal:	\$ 46,716,890	
	- R/R & Utility LOCAL	<u>+ 15,220</u>	
		\$ 46,732,110	\$ 46,732,110
Scott Co.	- Assessor's List: Subtotal:	\$ 3,553,140	
	- R/R & Utility LOCAL	<u>+ -0-</u>	
		\$ 3,553,140	<u>+ 3,553,140</u>
TOTAL Real Estate:			\$ 50,285,250

II. PERSONAL PROPERTY:

Mississippi Co.	- Assessor's List	\$ 35,279,695	
Scott Co.	- Assessor's List	<u>+ 1,078,261</u>	
TOTAL Personal Property:			\$ 36,357,956

III. STATE ASSESSED R/R & UTILITY:

Miss. Co.:	(1) Real Estate	\$ 4,670,432	
	(2) Personal	<u>+ 715,025</u>	
		\$ 5,385,457	\$ 5,385,457
Scott Co.:	(1) Real Estate	\$ 1,078,261	
	(2) Personal	<u>+ 292,700</u>	
		\$ 1,370,961	<u>+ 1,370,961</u>

IV.

TOTAL State R/R & Utility:	\$ 6,756,418	<u>+ 6,756,418</u>
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TOTAL ASSESSED VALUATION:	\$ 93,399,624
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NOTICE OF 2022 ASSESSED VALUATION

I, Emily K Pullen, County Clerk of Mississippi County, Missouri, hereby certify the foregoing to be a true and correct aggregate assessed valuation of the Mississippi (Scott) County Fire Protection District for the 2022 taxable year as the same appears on the assessment lists on July 1, 2022.

REAL PROPERTY

Assessor List:	Residential	24,482,460
	Agricultural	15,258,200
	Commercial	6,976,230
	SUBTOTAL	46,716,890
RR/Utility (Local)	Residential	0
	Agricultural	0
	Commercial	15,220
	SUBTOTAL	15,220
RR/Utility (State)		4,670,432
GRAND TOTAL REAL PROPERTY		51,402,542

PERSONAL PROPERTY

Assessor List	35,279,695	
RR/Utility (Local)	0	
RR/Utility (State)	715,025	
GRAND TOTAL PERSONAL PROPERTY	35,994,720	

AGGREGATE ASSESSED VALUATION TOTALS

87,397,262



IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal at my office located in Charleston, Missouri, this 4th day of August, 2022.


Emily K Pullen County Clerk

****This information is transmitted to assist you in complying with Section 67.110 RSMo, which requires that public notice be given and a public hearing held before tax rates are set.

RITA MILAM, SCOTT COUNTY CLERK

PO BOX 188; BENTON MO 63736
Office: 573-545-3549; Fax: 573-545-3540;
Email: scottcoclerk@scottcomo.com

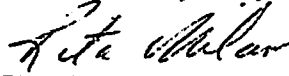
2022 ASSESSED VALUATION

I, Rita Milam, County Clerk of Scott County, Missouri, hereby certify the foregoing to be a true and correct aggregate assessed valuation for the 2022 tax year as certified by the County Assessor.

MISS.-SCOTT FIRE DISTRICT

		JUNE	AFTER B.O.E.
REAL PROPERTY:			
Assessor's List:	Residential	1,403,060	-
	Agricultural	1,319,080	-
	Commercial	831,000	-
	Sub-Total	3,553,140	-
RR/Utility (Local)	Residential	-	-
	Agricultural	-	-
	Commercial	-	-
	Sub-Total	-	-
RR/Utility (State)		1,078,261	-
GRAND TOTAL REAL PROPERTY:		4,631,401	-
PERSONAL PROPERTY:			
Assessor's List:		2,273,070	-
RR/Utility (Local)		-	-
RR/Utility (State)		292,700	-
GRAND TOTAL PERSONAL PROPERTY:		2,565,770	-
2022 ASSESSED VALUATION TOTAL		7,197,171	-

Done this 6th day of July, 2022.


Rita Milam, County Clerk

Board of Equalization: July 5th to July 19th.

NEW CONSTRUCTION:	8	39,320
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**TAX LEVY CERTIFICATION
FOR
2022 TAX YEAR**

I, Judy Barnes, being the Secretary of the Mississippi (Scott) County Fire Protection District, do hereby certify the following to be the tax levy established by the governing Board of Directors of said political subdivision for the **2022** tax year, and furthermore do hereby authorize the County Clerk to extend the said tax levy against all taxable properties within the jurisdiction of said political subdivision.

For General Purposes

\$0.1650 per \$100 Assessed Valuation

For Bond Sinking & Interest

\$0.00 per \$100 Assessed Valuation

TOTAL TAX LEVY: \$0.1650 per Assessed Valuation

Done on this 18th day of August, 2022 at my
office in Mississippi County, Missouri.


JUDITH A. BARNES, SECRETARY

Mississippi (Scott) County Fire Protection
District

Miss. (Scott) County
Fire Protection Dist.
P. O. Box 514
Charleston, MO. 63834



Nicole Galloway, CPA
MO. State Auditor
P. O. Box 869
Jefferson City, MO. 65102

65102\$0869 B008

